ABSTRACT

International accounting standard setting and the mobilisation of bias.

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The paper identifies cultural factors at the root of different styles of accounting prevailing in the English speaking countries and those of Continental Europe. It documents the historical clashes between the Anglophile countries led by UK and US and the continental countries led by France and Germany over the last half a century.

The paper then attempts to explain the behaviour of the combatants from a power perspective, with reference to the concept of mobilisation of bias.